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TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	10/734,797	
	Filing Date	December 11, 2003	
	First Named Inventor	Michael J. Sullivan	
	Art Unit	3711	
	Examiner Name	R. Gordon	
Total Number of Pages in This Submission	2	Attorney Docket Number	P-4553-C1-D1

ENCLOSURES (Check all that apply)		
<input type="checkbox"/> Fee Transmittal Form	<input type="checkbox"/> Drawing(s)	<input checked="" type="checkbox"/> After Allowance Communication to TC
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SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT			
Firm Name	The Top-Flite Golf Company		
Signature			
Printed name	Michelle Bugbee		
Date	October 15, 2004	Reg. No.	42,370

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Docket No. P-4553-C1-D1

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re patent application of: Michael J. Sullivan

Serial No.: 10/734,797

Examiner: R. Gorden

Filing Date: December 11, 2003

Group Art Unit: 3711

For: **GOLF BALL WITH DIMPLE PATTERN HAVING DEPTH PROGRESSION**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Sir:

In response to the Notice of Allowance dated October 1, 2004, Applicant submits the following comments set forth below.

Applicant does not agree that the one or more reasons stated by the Examiner for allowance of any of the claims during the prosecution of the above-identified patent application are the only reasons for allowance of such claims. Therefore, while Applicant believes the claims are allowable, Applicant does not acquiesce that patentability resides in only the features and/or reasons identified by the Examiner.

Respectfully submitted,

MICHAEL J. SULLIVAN

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Date: October 15, 2004

By: Michelle Bugbee
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CERTIFICATE OF MAILING (37 C.F.R. 1.8a)

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Michelle Bugbee
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